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October 19, 2009

Ms Bridgot Gysbers – Sent Electronically
Public Utility Auditor
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
Bridgot.Gysbers@psc.state.wi.us

RE: Application of Madison Water Utility to Increase Water Rates 3280-WR-111

We have reviewed your proposed 2009 test year Revenue Requirement Exhibit, dated October 13, 2009 and accept the proposed Revenue Requirements.

Sincerely,

/s/ Robin G Piper

Robin G Piper Finance/Accounting Manager Madison Water Utility